



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, D.C. 20240

June 2, 2000

Memorandum

To: Assistant Secretary - Indian Affairs
Deputy Assistant Secretary - Indian Affairs
Deputy Commissioner of Indian Affairs
Director, Office of Audit and Evaluation
Director, Office of Self-Governance
Director, Office of Indian Education Programs
Director, Office of Management and Administration
Regional Directors
Education Line Officers
Agency Awarding Officials

From: Deputy Director, Office of Audit and Evaluation /s/for/Bradford B.Williams

Subject: Single Audit Status

Single audit status reports as of June 1, 2000 are attached. The number of overdue audits remains at 93, the same as last month. The number of OIG issued audits pending a management response for 180 days or more, however, has risen to fifteen. These numbers do not reflect favorably on the Bureau.

Our office staff remains available to provide assistance in all aspects of audit resolution, particularly with regard to these overdue audits.

Attachment

cc: Charlene Hutchinson
Charles Moses

WORKLOAD AND PERFORMANCE

OIG ISSUED SINGLE AUDITS DISTRIBUTION OF OPEN SINGLE AUDITS

FY Issued	'84	'87	'89	'91	'92	'93	'94	'95	'96	'97	'98	'99	'00	Total
10/01/95	1	1	1	2	2	4	12	85						108
10/01/96				1		1	2	12	71					87
10/01/97				1		1	1	4	7	81				95
10/01/98							1	1	3	3	61			69
10/01/99							1	1	3	2	9	72		88
06/01/00							1		3	1	6	56	69	136

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Audits open beginning of period	263	108	87	95	69	88
Audits issued during the period	<u>422</u>	<u>437</u>	<u>404</u>	<u>289</u>	<u>336</u>	<u>84</u>
Workload	685	545	491	384	405	172
Audits closed during the period	577	458	396	315	317	36
Closure Rate	84%	84%	81%	82%	78%	21%

Distribution of open audits, end of period:

In tracking for collection	42	22	18	17	26	21
BIA response under review by OIG	18	2	21	6	7	78
Management response overdue:						
Pending more than 180 days	6	0	0	0	0	15
Pending > 90 and < 180 days	9	5	1	34	12	
Management response not yet due	<u>33</u>	<u>58</u>	<u>55</u>	<u>43</u>	<u>51</u>	<u>10</u>
Total, open audits end of period	108	87	95	69	88	136

IAE ISSUED SINGLE AUDITS

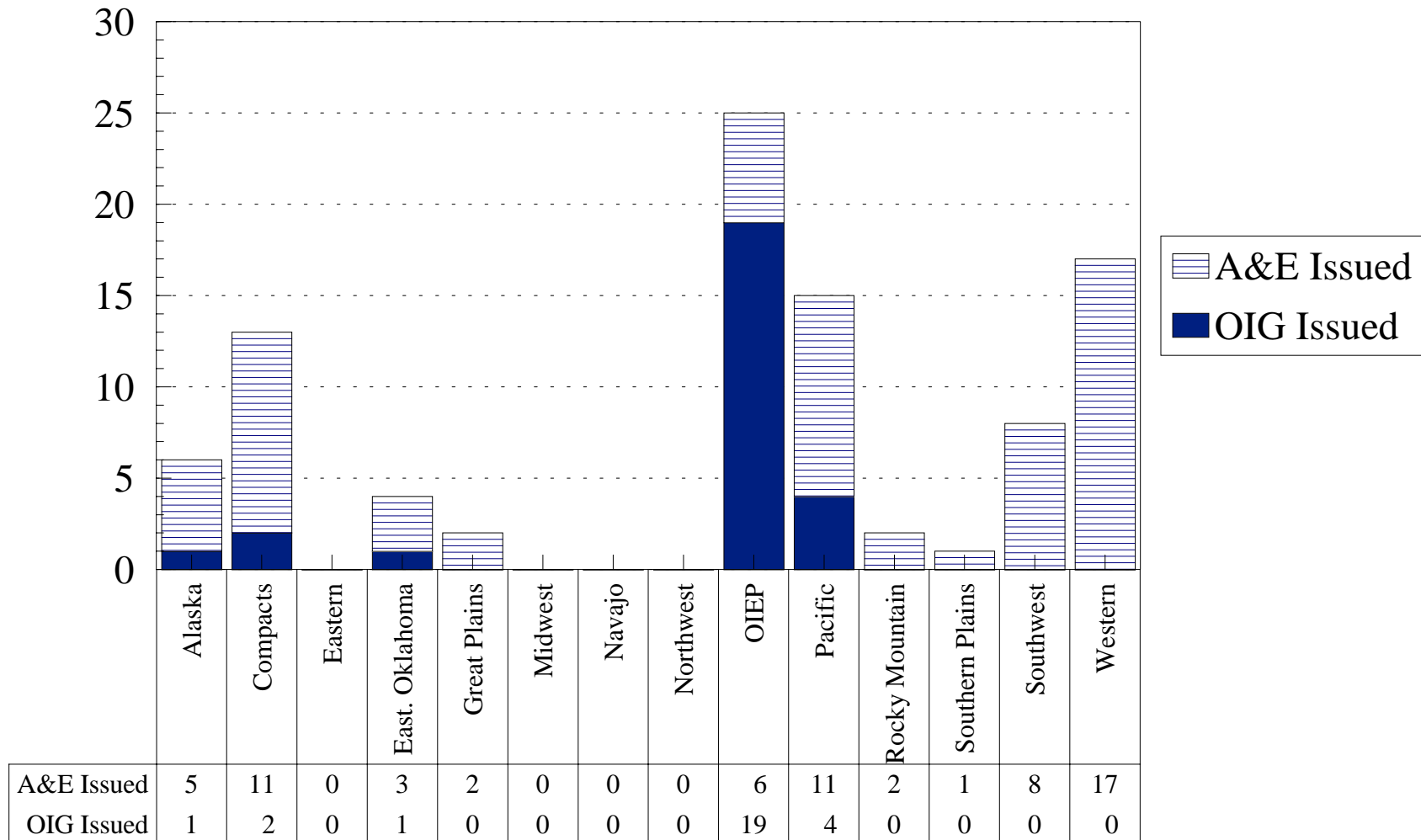
	<u>1999</u>	<u>2000</u>
Audits open beginning of period	0	96
Audits received during the period	<u>220</u>	<u>224</u>
Workload	220	320
Audits closed during the period	<u>124</u>	<u>177</u>
Audits open end of period	96	143
Closure Rate	56%	55%

Distribution of open audits, end of period:

Not yet issued by IAE	5	21
Management response under review	1	6
Management response overdue	24	66
Management response not yet due	<u>66</u>	<u>50</u>
Total, open audits end of period	96	143

Single Audits

Management Decision Overdue



OFFICE OF AUDIT AND EVALUATION

Overdue Single Audits

06/01/00

Page: 1

		<u>Overdue</u>	<u>Findings</u>	<u>Questioned Costs</u>
Alaska				
00-A-0033	Hoonah Indian Association	-106	1	
Office Total: 1				
Compacts				
00-A-0133	Suquamish Tribe	-58	1	
00-A-0136	Kootenai Tribe of Idaho	-58	1	2,976.00
Office Total: 2				
E. Oklahoma				
00-A-0109	Seminole Nation of Oklahoma	-81	10	
Office Total: 1				
OIEP				
00-A-0034	Wounded Knee School	-109	5	
00-A-0103	Shoshone-Bannock School	-90	8	
00-A-0105	Oglala Lakota College	-81	2	
00-A-0130	Second Mesa Day School	-58	2	
00-A-0132	Rock Point School, Inc.	-58	1	
00-A-0134	Local Indian Education, Inc.	-58	21	49,030.00
00-A-0206	Dibe Yazhi Habitiin Olta, Inc.	-35	4	
00-A-0207	Local Indian Education, Inc.	-35	21	
00-A-0212	Shonto Governing Board of Education, Inc.	-35	5	0.00
00-A-0227	Quileute Tribal School	-21	2	10,684.00
99-A-0615	Porcupine School	-235	5	
99-A-0662	Quileute Tribal School	-207	2	
99-A-0667	Tohatchi Special Education & Training Center	-198	9	117,678.00
99-A-0767	Bahweting Anisnabe School	-190	4	
99-A-0831	Leupp Schools	-164	4	
99-A-0890	Hopi Junior/Senior High School	-159	7	
99-A-0947	Dibi Yazhi Habitiin Olta, Inc.	-133	15	
99-A-0965	Northern Cheyenne Tribal Schools	-155	6	42,724.00
99-A-0968	Ohkay Owingeh Community School	-155	1	
Office Total: 19				
Pacific				
00-A-0040	Bear River Band of Rohnerville Rancheria	-100	8	

OFFICE OF AUDIT AND EVALUATION

Overdue Single Audits

06/01/00

Page: 2

		<u>Overdue</u>	<u>Findings</u>	<u>Questioned Costs</u>
00-A-0072	Buena Vista Rancheria-Band of Mewuk Indians	-96	5	
00-A-0076	Big Pine Reservation	-100	12	
00-A-0108	Hopland Band of Pomo Indians	-50	14	66,000.00

Office Total: 4

BIA Total: 27

OFFICE OF AUDIT AND EVALUATION

Audits in Tracking for Collection

06/01/00

Page: 1

Great Plains

98-A-0616	Local Indian Education, Inc.	2,831.00
99-A-0040	Oglala Sioux Parks and Recreation Authority	1,309.00
99-A-0041	Oglala Sioux Parks and Recreation Authority	16,800.00
99-A-0198	Crow Creek Sioux Tribe	14,448.00
99-A-0316	Omaha Tribe of Nebraska	6,153.00
Office Total:	5	41,541.00

OIEP

98-A-0286	Porcupine School	124,319.00
Office Total:	1	124,319.00

Northwest

96-A-1122	Northwestern Band of Shoshoni Nation	8,390.00
Office Total:	1	8,390.00

Pacific

96-A-0456	Bear River Band of Rohnerville Rancheria	23,336.00
97-A-0167	Bear River Band of Rohnerville Rancheria	2,095.00
98-A-0412	Coast Indian Community/Resighini Rancheria	5,658.00
99-A-0206	Mesa Grande Band of Mission Indians	30,000.00
Office Total:	4	61,089.00

So. Plains

99-A-0207	Cheyenne-Arapaho Tribes of Oklahoma	16,211.00
Office Total:	1	16,211.00

Southwest

94-A-0964	Pueblo of Jemez	25,681.00
Office Total:	1	25,681.00

Western

96-A-0873	Yomba Shoshone Tribe	1,355.00
98-A-0380	Lovelock Paiute Tribe	71,817.00
98-A-0571	Yomba Shoshone Tribe	14,912.00
98-A-0567	Havasupai Tribe	20,760.00
99-A-0168	Tonto Apache Tribe	1,151.00
99-A-0411	Tohono O'odham Nation	7,879.00
99-A-0429	Tohono O'Odham Nation	4,203.00
99-A-0680	Lovelock Paiute Tribe	4,400.00
Office Total:	8	126,477.00

BIA Total:	21	403,708.00
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OFFICE OF AUDIT AND EVALUATION

Single Audits: OIG/PFM Review

06/01/00

Page: 1

Response Sent

Alaska

00-A-0075	Native Village of Mekoryuk	03/31/00
99-A-0603	Kodiak Area Native Association	04/05/00
99-A-0610	Mentasta Lake Village Traditional Council	03/30/00
99-A-0770	False Pass Tribal Council	03/03/00

Office Total: 4

Compacts

00-A-0073	Makah Tribal Council	03/08/00
00-A-0081	Maniilaq Association	04/04/00
00-A-0135	Ely Shoshone Tribe	01/10/00
00-A-0200	Absentee Shawnee Tribe of Oklahoma	03/16/00
00-A-0202	Maniilaq Association	04/04/00
00-A-0238	Choctaw Nation of Oklahoma	02/24/00
00-A-0252	Sac and Fox Nation	03/08/00
00-A-0254	Fond du Lac Reservation	03/14/00
99-A-0640	Oneida Tribe of Wisconsin	09/25/99
99-A-0833	Lummi Indian Business Council	12/14/99

Office Total: 10

Eastern

00-A-0180	Eastern Band of Cherokee Indians	04/14/00
99-A-0637	Jena Band of Choctaw Indians	10/06/99
99-A-0679	Tunica-Biloxi Indians of Louisiana	10/15/99
99-A-0722	Indian Township-Passamaquoddy Tribe	11/15/99
99-A-0723	Seminole Tribe of Florida	11/15/99
99-A-0845	Catawba Indian Nation	11/15/99

Office Total: 6

E. Oklahoma

99-A-0766	Thlopthlocco Tribal Town	02/29/00
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Office Total: 1

OFFICE OF AUDIT AND EVALUATION

Single Audits: OIG/PFM Review

06/01/00

Page:2

Response Sent

Great Plains

00-A-0029	Oglala Sioux Parks and Recreation Authority	03/31/00
00-A-0030	Turtle Mountain Band of Chippewa Indians	03/03/00
00-A-0185	Lower Brule Sioux Tribe	04/26/00
00-A-0187	Three Affiliated Tribes	04/13/00
99-A-0756	Spirit Lake Tribe	02/23/00
99-A-0843	Northern Plains Intertribal Court of Appeals	12/14/99

Office Total: 6

Midwest

00-A-0028	Sokaogon Chippewa Community/Mole Lake Band	03/02/00
00-A-0102	White Earth Reservation	02/28/00
00-A-0121	1854 Authority	01/06/00

Office Total: 3

Navajo

99-A-0638	Dine' Bii Assoc For Handicapped Citizens, Inc.	10/08/99
99-A-0659	Navajo Nation	11/23/99

Office Total: 2

OIEP

00-A-0107	Wingate High School Board of Education, Inc.	03/09/00
00-A-0131	Ahmium Education, Inc.	03/09/00
00-A-0162	Pierre Learning Center	04/25/00
99-A-0768	Ahmium Education, Inc.	03/09/00
99-A-0827	Lac Courte Oreilles Ojibwa CC	03/09/00
99-A-0835	Wa He Lut Indian School	04/04/20
99-A-0941	Wingate High School Board of Education, Inc.	03/09/00

Office Total: 7

Northwest

00-A-0137	Northwest Intertribal Court System	04/20/00
00-A-0229	Quileute Tribal Council	05/31/00
00-A-0233	Burns-Paiute Indian Tribe	05/22/00
00-A-0234	Burns-Paiute Indian Tribe	05/22/00
99-A-0887	Klamath Tribes	10/13/99

Office Total: 5

OFFICE OF AUDIT AND EVALUATION

Single Audits: OIG/PFM Review

06/01/00

Page:3

Response Sent

Pacific

00-A-0074	Morongo Band of Mission Indians	02/24/00
00-A-0155	Potter Valley Little Lake Pomo Tribe	05/24/00
00-A-0230	Fort Independence Reservation	05/31/00
00-A-0231	Tule River Tribal Council	05/30/00
99-A-0465	Cahuilla Band of Indians	03/03/00
99-A-0543	Table Mountain Rancheria	03/30/00

Office Total: 6

Rocky Mnt

00-A-0232	Assiniboine & Sioux Tribes	03/20/00
99-A-0686	Joint Programs of the Shoshone & Arapaho Tribe	02/16/00
99-A-0720	Crow Tribe of Indians	02/17/00
99-A-0757	Fort Belknap Indian Community	09/07/99
99-A-0935	Joint Programs of the Shoshone & Arapaho Tribe	02/16/00
99-A-0936	Northern Arapaho Tribe	02/16/00

Office Total: 6

So. Plains

99-A-0419	Pawnee Tribe of Oklahoma	07/14/99
99-A-0461	Prairie Band of Potawatomi	09/17/99

Office Total: 2

Southwest

00-A-0036	San Juan Pueblo	03/27/00
00-A-0127	Santo Domingo Tribe	01/06/00
00-A-0163	Pueblo of Laguna Department of Education	04/11/00
00-A-0236	Pueblo de San Felipe	02/28/00
99-A-0509	Southern Ute Tribe	09/20/99

Office Total: 5

OFFICE OF AUDIT AND EVALUATION

Single Audits: OIG/PFM Review

06/01/00

Page:4

Response Sent

Western

00-A-0006	Yomba Shoshone Tribe	03/01/00
00-A-0027	Catholic Community Services of S Arizona, Inc.	03/06/00
00-A-0071	Fort Mojave Indian Tribe	04/25/00
00-A-0093	Havasupai Tribe	02/24/00
00-A-0179	Washoe Tribe of Nevada and California	04/27/00
00-A-0235	Fallon Paiute-Shoshone Tribe	05/25/00
00-A-0385	Summit Lake Paiute Tribe	05/24/00
00-A-0389	Pyramid Lake Paiute Tribe	05/24/00
99-A-0483	Tonto Apache Tribe	04/17/00
99-A-0528	Hwal'bay Ba:j Enterprises, Inc.	09/03/99
99-A-0617	Havasupai Tribe	10/13/99
99-A-0685	Cocopah Indian Tribe	03/10/00
99-A-0721	Gila River Indian Community	11/16/99
99-A-0762	Cocopah Indian Tribe	03/16/00
99-A-0889	Hualapai Tribe	12/08/99

Office Total: 15

BIA Total: 78

OFFICE OF AUDIT AND EVALUATION

Single Audits Coming Due

06/01/00

Page: 1

	<u>Due</u>	<u>Days Remaining</u>	<u>Findings</u>	<u>Questioned Costs</u>
Alaska				
00-A-0355	07/11/00	40	1	
Hydaburg Cooperative Association				
Office Total: 1				
Compacts				
00-A-0314	06/22/00	21	1	
Copper River Native Association				
Office Total: 1				
Great Plains				
00-A-0315	06/24/00	23	13	
Flandreau Santee Sioux Tribe				
Office Total: 1				
Midwest				
00-A-0313	06/22/00	21	6	
Minnesota Chippewa Tribe				
Office Total: 1				
Northwest				
00-A-0356	06/17/00	16	2	
Northwest Intertribal Court System				
Office Total: 1				
Pacific				
00-A-0306	06/22/00	21	2	
Scotts Valley Band of Pomo Indians				
Office Total: 1				
So. Plains				
00-A-0384	07/21/00	50	4	237,120.00
Kickapoo Traditional Tribe of Texas				
Office Total: 1				

OFFICE OF AUDIT AND EVALUATION
Single Audits Coming Due

06/01/00

Page: 2

	<u>Due</u>	<u>Days Remaining</u>	<u>Findings</u>	<u>Questioned Costs</u>
Western				
00-A-0304 Ak Chin Indian Community	06/22/00	21	1	
00-A-0312 Yerington Paiute Tribe	06/22/00	21	5	
00-A-0436 Cocopah Indian Tribe	08/18/00	78	94	

Office Total: 3

BIA Total: 10

OFFICE OF AUDIT AND EVALUATION
Single Audits Closed in FY 2000

06/01/00

Page 1

Alaska

99-A-0420	Native Village of Tyonek	10/06/99
99-A-0473	Orutsararmuit Native Council	01/11/00
99-A-0474	Orutsararmuit Native Council	01/11/00
99-A-0975	Ketchikan Gateway Borough	01/04/00

Office Total:4

Compacts

00-A-0070	Sitka Tribe of Alaska	03/10/00
00-A-0124	Duckwater Shoshone Tribe	12/10/99
00-A-0129	Leech Lake Reservation	12/10/99

Office Total:3

Eastern

00-A-0128	Miccosukee Corporation	12/10/99
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Office Total:1

Great Plains

00-A-0005	Crow Creek Sioux Tribe	03/10/00
97-A-1163	Three Affiliated Tribes	10/20/99
98-A-0349	Oglala Sioux Tribe	10/20/99
98-A-0446	Oglala Sioux Tribal Public Safety Commission	10/20/99

Office Total:4

Northwest

00-A-0228	Quileute Tribal Council	02/11/00
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Office Total:1

OFFICE OF AUDIT AND EVALUATION
Single Audits Closed in FY 2000

06/01/00

Page 2

Pacific

00-A-0037	Big Pine Reservation	11/19/99
00-A-0038	Big Pine Reservation	11/19/99
00-A-0039	Bear River Band of Rohnerville Rancheria	11/19/99
99-A-0644	Guidiville Band of Pomo Indians	01/11/00
99-A-0769	Fort Bidwell Indian Community Council	01/11/00
99-A-0885	Potter Valley Little Lake Pomo Tribe	01/05/00
99-A-0886	Riverside-San Bernardino Cty Indian Health, In	01/11/00
99-A-0946	Scotts Valley Band of Pomo Indians	03/10/00
99-A-0974	Round Valley Indian Tribes	03/10/00

Office Total:9

Rocky Mnt

00-A-0122	MNI-SOSE Intertribal Water Rights	12/10/99
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Office Total:1

So. Plains

00-A-0106	Tonkawa Tribe of Oklahoma	03/10/00
99-A-0211	Kickapoo Tribe of Kansas	01/21/00

Office Total:2

Southwest

00-A-0077	Pueblo de San Ildefonso	03/10/00
00-A-0078	Pueblo de San Ildefonso	03/10/00
00-A-0104	Santo Domingo Tribe	12/07/99
95-A-0940	Pueblo of Jemez	10/20/99
99-A-0655	Pueblo of Acoma	01/11/00
99-A-0656	Pueblo de Cochiti	01/11/00
99-A-0834	Mescalero Apache Tribe	01/11/00

Office Total:7

OFFICE OF AUDIT AND EVALUATION
Single Audits Closed in FY 2000

06/01/00

Page 3

Western

00-A-0159	Colorado River Indian Tribes	03/10/00
98-A-0095	Fort Mojave Indian Tribe	10/20/99
99-A-0315	Yavapai Prescott Indian Tribe	10/14/99
99-A-0658	Chemehuevi Indian Tribe	03/10/00

Office Total:4

BIA Total: 36

OVERDUE RESPONSES

Audits Issued by IAE

06/01/00

Page: 1

Response Due Days Overdue

Compacts

98	0212	Association of Village Council Presidents, Inc.	01/02/00	-151
98	0126	Bois Forte Band of Chippewa	10/05/99	-240
98	0068	Bristol Bay Native Association	06/16/99	-351
98	0328	Chippewa Cree Tribe	04/07/00	-55
98	0103	Chugachmiut	08/30/99	-276
98	0143	Kawerak, Inc.	11/29/99	-185
97	0208	Kickapoo Tribe of Oklahoma	12/26/99	-158
98	0131	Makah Tribal Council	10/12/99	-233
98	0327	Red Lake Band of Chippewa Indians	04/10/00	-52
98	0331	Shoalwater Bay Indian Tribe	04/09/00	-53
98	0316	Skokomish Indian Tribe	04/12/00	-50

Office Total:11

OIEP

98	0275	Chief Leschi School, Inc.	01/31/00	-122
97	0087	Dibe Yazhi Habitiin Olta, Inc. dba Borrego Pass	08/12/99	-294
98	0105	Havasupai Elementary School	08/30/99	-276
98	0270	Mandaree Public School District No. 36	01/31/00	-122
98	0304	Marty Indian School Board, Inc.	03/09/00	-84
97	0084	Salt River Pima-Maricopa Indian School	08/30/99	-276

Office Total:6

Alaska

98	0333	Emmonak Tribal Council	04/13/00	-49
98	0361	Kenaitze Indian Tribe	05/11/00	-21
98	0217	Kuigpagmiut, Inc.	12/26/99	-158
97	0200	Native Village of Kotzebue	12/13/99	-171
98	0323	Nulato Tribal Council	04/06/00	-56

OVERDUE RESPONSES

Audits Issued by IAE

06/01/00

Page: 2

Response Due Days Overdue

Office Total:5

E. Oklahoma

98	0202	Miami Tribe of Oklahoma	12/16/99	-168
97	0222	Osage Tribal Council	12/22/99	-162
98	0310	Quapaw Tribe of Oklahoma	03/27/00	-66

Office Total:3

Great Plains

97	0248	Oglala Sioux Tribe	12/26/99	-158
98	0311	Turtle Mountain Band of Chippewa Indians	03/20/00	-73

Office Total:2

Pacific

97	0394	Bear River Band of Rohnerville Rancheria	05/24/00	-8
97	0166	Big Pine Paiute Tribe	11/16/99	-198
97	0395	Big Valley Rancheria Band of Pomo Indians	05/29/00	-3
97	0182	Buena Vista Rancheria Band of Mewuk Indians	11/29/99	-185
98	0273	Guidiville Band of Pomo Indians	02/10/00	-112
97	0051	Laposta Band of Mission Indians	05/27/99	-371
97	0188	Manzanita Band of Mission Indians	12/07/99	-177
99	0391	North Fork Mono Rancheria	05/22/00	-10
97	0364	Pauma Band of Mission Indians	05/15/00	-17
98	0065	Southern California Tribal Chairman's Assoc. Inc.	06/17/99	-350
99	0334	Southern California Tribal Chairman's Assoc. Inc.	04/26/00	-36

Office Total:11

Rocky Mnt

97	0247	Fort Belknap Indian Community	12/26/99	-158
97	0252	Northern Cheyenne Tribe	01/02/00	-151

Office Total:2

OVERDUE RESPONSES**Audits Issued by IAE****06/01/00****Page: 3****Response Due Days Overdue****So. Plains**

97	0291	Otoe-Missouria Tribe of Oklahoma	02/20/00	-102
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Office Total:1**Southwest**

97	0264	American Indian Law Center	01/19/00	-134
98	0265	American Indian Law Center	01/19/00	-134
98	0225	Eight Northern Indian Pueblos Council, Inc.	12/15/99	-169
97	0396	Pueblo de San Ildefonso	05/28/00	-4
97	0342	Ramah Navajo Chapter	04/30/00	-32
98	0345	Ramah Navajo Chapter	04/30/00	-32
97	0110	Ramah Navajo School Board, Inc.	09/28/99	-247
98	0325	San Juan Pueblo	04/05/00	-57

Office Total:8**Western**

97	0262	Cocopah Indian Tribe	01/16/00	-137
97	0288	Fallon Paiute-Shoshone Tribe	02/18/00	-104
97	0369	Havasupai Tribe	05/22/00	-10
97	0127	Paiute Indian Tribe of Utah	10/10/99	-235
97	0269	Quechan Indian Tribe	02/07/00	-115
98	0344	Quechan Indian Tribe	04/30/00	-32
97	0285	Reno-Sparks Indian Colony	02/07/00	-115
98	0358	San Carlos Apache Tribe	05/22/00	-10
97	0160	Summit Lake Paiute Tribe	11/07/99	-207
98	0347	Tohono O'odham Nation	05/01/00	-31
97	0277	Ute Indian Tribe	02/08/00	-114
97	0146	Walker River Paiute Tribe	10/26/99	-219
98	0368	Walker River Paiute Tribe	05/11/00	-21
97	0147	Washoe Tribe of Nevada and California	10/26/99	-219

OVERDUE RESPONSES

Audits Issued by IAE

06/01/00

Page: 4

Response Due Days Overdue

97	0263	White Mountain Apache Tribe	02/07/00	-115
98	0287	Yerington Paiute Tribe	02/20/00	-102
97	0148	Yomba Shoshone Tribe	10/26/99	-219

Office Total:17

Bureau Total: 66

IAE ISSUED AUDITS
MANAGEMENT RESPONSE UNDER REVIEW
06/01/00

Midwest			<u>Sent</u>	<u>Resp. Rcvd.</u>
98	0289	Minnesota Chippewa Tribe	11/17/99	03/14/00
Office Total:		1		

Southwest			<u>Sent</u>	<u>Resp. Rcvd.</u>
97	0230	Pueblo of Laguna Department of Education	09/22/99	04/11/00
98	0296	Pueblo of Laguna Department of Education	12/21/99	04/14/00
97	0156	Pueblo of Taos	08/11/99	04/07/00
Office Total:		3		

Western			<u>Sent</u>	<u>Resp. Rcvd.</u>
98	0346	Chemehuevi Indian Tribe	01/31/00	05/08/00
97	0298	Tohono O'odham Nation	12/09/99	04/25/00
Office Total:		2		

Bureau Total:		6		
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SINGLE AUDITS ISSUED BY IAE RESPONSE COMING DUE

June 1, 2000

Page:1

			<u>Response Due</u>	<u>Findings</u>	<u>Questioned Costs</u>
Compacts					
99	0484	Cabazon Band of Mission Indians	08/17/00	1	
98	0411	Central Council of the Tlingit & Haida Tribes	07/18/00		
98	0382	Confederated Tribes of Siletz Indians of Oregon	07/19/00	1	
98	0337	Eastern Shawnee Tribe of Oklahoma	06/13/00	11	
98	0397	Hoopa Valley Tribe	07/18/00	6	
98	0405	Ketchikan Indian Corporation	07/18/00		
98	0459	Leech Lake Reservation	08/17/00	12	
98	0384	Lummi Indian Business Council	07/19/00	2	
98	0410	Muckleshoot Indian Tribe	07/18/00		
98	0355	Quinault Indian Nation	07/19/00		
99	0422	Quinault Indian Nation	07/19/00		
98	0409	Redding Rancheria	08/06/00	1	
Office Total: 12					
Eastern					
97	0388	Narragansett Indian Tribe	07/20/00		
Office Total: 1					
OIEP					
99	0462	Alamo Navajo School Board, Inc.	07/24/00	1	
99	0467	Hotevilla Bacavi Community School	07/26/00	1	
99	0379	Oneida Tribal School	07/18/00	3	
98	0463	Pinon Community School Board, Inc.	07/25/00	8	700,568.00
Office Total: 4					
Alaska					
97	0438	Kwethluk IRA Council	07/17/00	3	
98	0491	Kwethluk IRA Council	08/22/00	0	
97	0436	Native Village of Mekoryuk	07/17/00	7	94,069.00
98	0482	Native Village of Selawik	08/30/00	1	
Office Total: 4					

Note: Audits on this list include those that appear to have problems related to deferred revenues. These audits require management attention even if the CPA did identify deferred revenues as a problem.

SINGLE AUDITS ISSUED BY IAE RESPONSE COMING DUE

June 1, 2000

Page:2

			<u>Response Due</u>	<u>Findings</u>	<u>Questioned Costs</u>
E. Oklahoma					
96	0431	Thlopthlocco Tribal Town	06/29/00	4	
97	0406	Thlopthlocco Tribal Town	06/29/00	5	
Office Total: 2					
Midwest					
99	0427	Hannahville Indian Community	07/11/00	1	
98	0479	Lac Courte Oreilles Band/Lake Superior Chippewa	08/08/00	5	
97	0454	Sokaogon Chippewa Community/Mole Lake Band	07/17/00	7	
Office Total: 3					
Northwest					
98	0447	Coos, Lower Umpqua and Siuslaw Indians	07/17/00	7	
98	0419	Shoshone-Bannock Tribes	06/27/00	4	
Office Total: 2					
Pacific					
97	0446	Morongo Band of Mission Indians	07/10/00	10	
98	0478	Rincon San Luiseno Band of Mission Indians	08/20/00	2	
97	0418	Sherwood Valley Rancheria	06/18/00	5	66,200.00
99	0433	Torres Martinez Desert Cahuilla Indians	07/12/00	0	
Office Total: 4					
Rocky Mnt					
98	0383	Fort Belknap Indian Community	06/13/00	19	793,008.00
98	0443	Northern Cheyenne Tribe	07/26/00		
Office Total: 2					
So. Plains					
97	0404	Cheyenne-Arapaho Tribes of Oklahoma	06/29/00	10	0.00
97	0449	Pawnee Tribe of Oklahoma	07/17/00	11	
Office Total: 2					

Note: Audits on this list include those that appear to have problems related to deferred revenues. These audits require management attention even if the CPA did identify deferred revenues as a problem.

SINGLE AUDITS ISSUED BY IAE RESPONSE COMING DUE

June 1, 2000

Page:3

			<u>Response Due</u>	<u>Findings</u>	<u>Questioned Costs</u>
Southwest					
98	0415	Jicarilla Apache Tribe	07/02/00	6	
97	0475	Picuris Pueblo	08/07/00	14	
98	0476	Picuris Pueblo	08/07/00	8	
98	0483	Pueblo de Cochiti	08/08/00	1	
99	0434	Pueblo of Laguna Department of Education	07/05/00	7	
98	0456	Pueblo of Sandia	07/25/00	2	
97	0399	Pueblo of Tesuque	06/01/00	3	
98	0453	Pueblo of Zuni	07/24/00	5	

Office Total: 8

Western

98	0490	Fallon Paiute-Shoshone Tribe	08/22/00	5	
98	0457	Fort Mojave Indian Tribe	07/24/00	17	
98	0445	Havasupai Tribe	07/24/00	12	
98	0401	The Hopi Tribe	06/01/00	5	
98	0424	Yavapai Apache Tribe	07/05/00	3	
98	0420	Yomba Shoshone Tribe	07/05/00	2	

Office Total: 6

Bureau Total: 50

Note: Audits on this list include those that appear to have problems related to deferred revenues. These audits require management attention even if the CPA did identify deferred revenues as a problem.

AUDITS RECEIVED BY IAE BUT NOT YET ISSUED

June 1, 2000

Page: 1

Compacts	99	0487	Aleutian/Pribilof Islands Association, Inc.	05/02/00
	98	0441	Cherokee Nation	04/03/00
	98	0469	Chicksaw Nation	05/02/00
	99	0470	Chugachmiut	05/01/00
	98	0473	Karuk Tribe of California	05/01/00
	99	0493	Metlakatla Indian Community	05/19/00
	98	0460	Sac and Fox Nation of Oklahoma	04/24/00
	99	0444	Tanana Chief Conference, Inc.	04/05/00
	98	0474	Wyandotte Tribe of Oklahoma	05/01/00
	98	0471	Yakutat Native Association	05/02/00
Alaska	97	0498	Kipnuk Traditional Council	05/30/00
	98	0503	Kotzebue IRA Council	05/30/00
	97	0502	Kuigpagmiut, Inc.	05/30/00
	97	0499	Native Village of Kwinhagak	05/30/00
	98	0500	Native Village of Kwinhagak	05/30/00
	99	0501	Native Village of Kwinhagak	05/30/00
Rocky Mnt	98	0496	Crow Tribal Council	05/22/00
Southwest	99	0497	Southern Ute Community Action Programs	05/30/00
	98	0414	Southern Ute Tribe	03/10/00
	98	0504	Taos Pueblo Central Management System	05/25/00
Western	97	0464	Fort McDermitt Paiute-Shoshone	04/25/00

Total Received But Not Issued: 21

AUDITS ISSUED BY IAE CLOSED IN FY 2000

1 June, 2000

Page: 1

Compacts

98	0354	Aleutian/Pribilof Islands Association, Inc.	04/20/00
97	0048	Confederated Tribes of Siletz Indians of Orego	10/13/99
98	0472	Copper River Native Association	05/09/00
98	0329	Duck Valley Shoshone-Paiute Tribes	04/10/00
97	0164	Duckwater Shoshone Tribe	02/23/00
98	0417	Duckwater Shoshone Tribe	03/20/00
97	0163	Ely Shoshone Tribe	11/10/99
98	0416	Ely Shoshone Tribe	04/24/00
98	0260	Fond du Lac Reservation	03/14/00
97	0142	Grand Traverse Band of Ottawa and Chippewa	10/05/99
98	0300	Grand Traverse Band of Ottawa and Chippewa	04/10/00
98	0213	Jamestown S'Klallam Indian Tribe	03/16/00
97	0165	Leech Lake Reservation	03/08/00
98	0041	Lower Elwha S'Kallam Tribe	11/10/99
99	0421	Lower Elwha S'kallam Tribe	05/08/00
97	0070	Lummi Indian Business Council	03/08/00
97	0168	Makah Tribal Council	04/10/00
98	0101	Maniilaq Association	04/04/00
98	0180	Manzanita Band of Mission Indians	01/14/00
98	0209	Metlakatla Indian Community	12/13/99
98	0280	Mille Lacs Band of Ojibwe Indians	01/11/00
99	0458	Modoc Tribe of Oklahoma	05/12/00
97	0299	Nisqually Indian Tribe	01/13/00
98	0091	Oneida Tribe of Indians of Wisconsin	11/10/99
99	0455	Oneida Tribe of Indians of Wisconsin	04/19/00
97	0169	Organized Village of Kake	11/04/99
98	0170	Organized Village of Kake	12/13/99
97	0086	Port Gamble S'Klallam Tribe	10/08/99
98	0140	Port Gamble S'Klallam Tribe	03/29/00
97	0082	Red Lake Band of Chippewa Indians	02/17/00
97	0035	Redding Rancheria	12/13/99
97	0214	Sac and Fox Nation of Oklahoma	11/04/99
98	0120	Salish and Kootenai Tribes-Flathead Reservatio	02/24/00
98	0246	Salt River Pima-Maricopa Indian Community	02/28/00
97	0113	Santa Clara Indian Pueblo Administrative Unit	03/29/00
98	0251	Sault Ste. Marie Tribe of Chippewa Indians	02/23/00
97	0138	Shoalwater Bay Indian Tribe	10/05/99
97	0128	Sitka Tribe of Alaska	01/14/00

AUDITS ISSUED BY IAE CLOSED IN FY 2000

1 June, 2000

Page: 2

	97	0211	Skokomish Indian Tribe	03/14/00
	98	0326	Squaxin Island Tribe	03/14/00
	98	0281	Swinomish Tribal Community	01/12/00
	Office Total:41			
Eastern	97	0317	Mohegan Tribe of Indians	01/31/00
	98	0353	Mohegan Tribe of Indians	01/31/00
	99	0413	Mohegan Tribe of Indians	04/19/00
	98	0465	Narragansett Indian Tribe	05/17/00
	98	0494	United South and Eastern Tribes	05/30/00
	97	0495	United South and Eastern Tribes	05/30/00
	Office Total:6			
Navajo	98	0279	Canoncito Community School Board of Educat	11/03/99
	Office Total:1			
OIEP	99	0380	Ahmium Education, Inc.	03/20/00
	99	0303	Black Mesa Community School Board	12/10/99
	98	0268	Hotevilla Bacavi Community School	10/21/99
	97	0121	Local Indian Education, Inc.	01/05/00
	97	0340	Marty Indian School Board, Inc.	01/19/00
	98	0461	Pierre Indian Learning Center	04/25/00
	99	0466	Rock Point School, Inc.	04/27/00
	99	0442	Santa Fe Indian School, Inc.	04/25/00
	98	0221	Second Mesa Day School	01/05/00
	98	0123	Shiprock Alternative Schools, Inc.	10/18/99
	99	0274	Shiprock Alternative Schools, Inc.	11/02/99
	99	0314	Sicangu Owayawa Oti	03/15/00
	98	0144	Sicangu Oyate Ho, Inc.	10/19/99
	97	0215	Wingate Board of Education	10/19/99
	Office Total:14			
Alaska	97	0332	Emmonak Tribal Council	01/14/00
	98	0439	Kipnuk Traditional Council	04/18/00
	97	0481	Native Village of Selawik	05/30/00
	98	0450	United Villages Inc.	04/18/00
	Office Total:4			
E. Oklahoma	98	0256	Ottawa Tribe of Oklahoma	10/12/99
	98	0253	Seneca-Cayuga Tribe of Oklahoma	10/12/99
	Office Total:2			

AUDITS ISSUED BY IAE CLOSED IN FY 2000

1 June, 2000

Page: 3

Great Plains

98	0324	Sisseton-Wahpeton Sioux Tribe	01/11/00
97	0216	Turtle Mountain Band of Chippewa Indians	03/03/00

Office Total:2

Midwest

99	0448	1854 Authority	04/14/00
97	0352	Bad River Band of Lake Superior Tribe of Chippewa Indians	04/12/00
98	0295	Chippewa/Ottawa Treaty Fishery Mgmt. Authority	11/22/99
97	0385	Chippewa/Ottawa Treaty Fishery Mgmt. Authority	02/15/00
97	0173	Fond du Lac Reservation	10/15/99
98	0278	Great Lakes Indian Fish & Wildlife Commission	11/02/99
99	0319	Great Lakes Inter-Tribal Council, Inc.	01/06/00
98	0129	Hannahville Indian Community	10/15/99
97	0190	Ho Chunk Nation	10/15/99
98	0398	Ho Chunk Nation	02/29/00
97	0376	Inter-Tribal Council of Michigan, Inc.	02/15/00
98	0377	Inter-Tribal Council of Michigan, Inc.	02/15/00
99	0378	Inter-Tribal Council of Michigan, Inc.	02/15/00
97	0284	Little River Band of Ottawa Indians	02/07/00
98	0468	Saginaw Chippewa Indian Tribe	05/02/00
98	0390	St. Croix Chippewa of Wisconsin	04/19/00
98	0191	Stockbridge-Munsee Community	11/02/99

Office Total:17

AUDITS ISSUED BY IAE CLOSED IN FY 2000

1 June, 2000

Page: 4

Northwest

98	0330	Coeur d'Alene Tribe	02/23/00
98	0259	Columbia River Inter-Tribal Fish Commission	10/12/99
97	0136	Confederated Tribes of Coos, Lower Umpqua	03/30/00
97	0203	Confederated Tribes of the Chehalis Reservatic	12/30/99
98	0254	Confederated Tribes of Warm Springs Reserva	10/12/99
98	0255	Cow Creek Band of Umpqua	10/12/99
99	0486	Kalispel Tribe	05/18/00
97	0229	Klamath Tribes	10/19/99
97	0234	Nez Perce Tribe	10/19/99
98	0235	Nez Perce Tribe	10/19/99
97	0313	Nooksack Indian Tribe	04/17/00
99	0392	Northwest Intertribal Court System	05/11/00
97	0232	Northwestern Band of the Shoshoni Nation	01/20/00
98	0272	Northwestern Band of the Shoshoni Nation	02/18/00
98	0336	Point No Point Treaty Council	04/20/00
97	0249	Quileute Tribal Council	01/24/00
98	0250	Samish Indian Nation	01/24/00
97	0158	Sauk-Suiattle Indian Tribe	10/19/99
98	0294	Sauk-Suiattle Indian Tribe	11/22/99
97	0242	Spokane Tribe of Indians	01/24/00
99	0381	Stillaguamish Tribe of Indians	02/23/00
98	0426	Upper Skagit Indian Tribe	05/11/00
97	0322	Upper Skagit Indian Tribe	04/21/00

Office Total:23

AUDITS ISSUED BY IAE CLOSED IN FY 2000

1 June, 2000

Page: 5

Pacific

98	0365	Blue Lake Rancheria	02/14/00
97	0366	Indian Child Welfare Consortium	02/14/00
98	0389	Indian Child Welfare Consortium	02/16/00
97	0351	Indian Health Council, Inc.	01/27/00
98	0435	Indian Health Council, Inc.	04/13/00
97	0370	LaJolla Band of Mission Indians	02/14/00
98	0257	Mesa Grande Band of Mission Indians	10/08/99
97	0367	Pala Band of Mission Indians	02/14/00
98	0492	Pala Band of Mission Indians	05/23/00
98	0393	Pauma Band of Mission Indians	02/24/00
97	0349	Riverside-San Bernardino County Indian Health	01/27/00
98	0350	Riverside-San Bernardino County Indian Health	01/27/00
99	0437	San Luis Rey Indian Water Authority	04/14/00
98	0315	San Pasqual Band of Indians	12/21/99
97	0407	Santa Ysabel Band of Mission Indians	03/07/00
98	0408	Santa Ysabel Band of Mission Indians	03/20/00
98	0266	Scotts Valley Band of Pomo Indians	10/21/99
98	0360	Soboba Band of Mission Indians	02/14/00
97	0371	Southern Indian Health Council	02/14/00
98	0372	Southern Indian Health Council	02/14/00
99	0373	Southern Indian Health Council	02/14/00
98	0485	Susanville Indian Rancheria	05/11/00
97	0356	Sycuan Band of Mission Indians	01/31/00
98	0357	Sycuan Band of Mission Indians	01/31/00
98	0425	Table Mountain Rancheria	03/27/00
97	0026	Table Mountain Rancheria Band of Indians	05/01/00
97	0014	Tuolumne Me-wuk Rancheria	03/31/00

Office Total:27

Rocky Mnt

97	0243	Assiniboine & Sioux Tribes	02/24/00
98	0244	Assiniboine & Sioux Tribes	02/24/00

Office Total:2

So. Plains

98	0489	Citizen Band Potawatomi Indians of Oklahoma	05/22/00
97	0451	Fort Sill Apache Tribe of Oklahoma	04/18/00
98	0452	Fort Sill Apache Tribe of Oklahoma	04/18/00
97	0013	Ponca Tribe of Oklahoma	03/15/00
97	0176	Tonkawa Tribe of OK	10/18/99

Office Total:5

AUDITS ISSUED BY IAE CLOSED IN FY 2000

1 June, 2000

Page: 6

Southwest

97	0189	Mescalero Apache Tribe	12/17/99
97	0312	Northern Pueblos Tributary Water Rights Asso	12/21/99
97	0233	Pueblo of Isleta	12/13/99
97	0238	Pueblo of Jemez	03/06/00
98	0261	Pueblo of Jemez	03/03/00
98	0116	Pueblo of Laguna	01/31/00
98	0159	Pueblo of Pojoaque	10/01/99
99	0400	Pueblo of Pojoaque	03/02/00
97	0227	Pueblo of San Felipe	01/28/00
98	0343	Pueblo of San Felipe	04/07/00
97	0118	Pueblo of Zia	12/01/99
98	0338	Ramah Navajo School Board, Inc.	01/19/00
98	0179	Santa Ana Pueblo	01/12/00
99	0318	Santo Domingo Pueblo	03/08/00
97	0192	Ute Mountain Ute Tribe	02/01/00
98	0359	Ute Mountain Ute Tribe	05/22/00
98	0348	Ysleta Del Sur Pueblo	03/02/00

Office Total:17**Western**

97	0282	Ak-Chin Indian Community	02/02/00
98	0283	Ak-Chin Indian Community	02/09/00
97	0181	Colorado River Indian Tribes	12/17/99
97	0075	Confederated Tribes of the Goshute Reservatic	05/19/00
97	0335	Elko Band Council	05/22/00
98	0374	Elko Band Council	05/22/00
97	0301	Fort McDowell Mohave-Apache Indian Comm	02/18/00
98	0302	Fort McDowell Mohave-Apache Indian Comm	02/18/00
97	0187	Fort Mojave Indian Tribe	12/17/99
99	0480	Las Vegas Paiute Tribe	05/23/00
97	0145	Pyramid Lake Paiute Tribe	01/03/00
98	0297	Reno-Sparks Indian Colony	12/08/99
98	0290	Summit Lake Paiute Tribe	03/09/00
98	0308	Te-Moak Tribe of Western Shoshone Battle M	02/23/00
97	0150	The Hopi Tribe	02/28/00
97	0341	Tohono O'odham Ki:Ki Housing Association	01/21/00

Office Total:16**Bureau Total: 177**

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

1

Alaska

Alaska Inter-Tribal Council

920146516 00296 12/31/98

Arctic Slope Native Association Ltd

910873623 00449 09/30/98

910873623 00622 09/30/99

Asa Carsarmuit Tribal Council

920087134 00332 12/31/98

Cook Inlet Tribal Council, Inc

920094184 00506 09/30/98

920094184 00521 09/30/99

Council of Athabascan Tribal Governments

920134670 00310 09/30/98

Fairbanks Native Association

920037488 00535 06/30/99

Hydaburg Cooperative Association

910485847 00344 12/31/98

Kuigpagmiut, Inc.

920145680 00382 12/31/98

Mentasta Traditional Council

920069919 00305 09/30/98

Native Village of Chickaloon

920120907 00563 12/31/98

Native Village of Kotzebue

920060128 00572 12/31/98

Native Village of Kwinhagak

920068827 00438 06/30/99

Native Village of Selawik

920059338 00345 12/31/98

North Slope Borough

920042378 00474 06/30/98

Nulato Tribal Council

920064349 00424 09/30/98

Orutsararmuit Native Council

920074128 00318 12/31/97

920074128 00427 12/31/98

Seldovia Village Tribe

920134463 00546 09/30/99

Tanacross Village Council

920067251 00511 09/30/99

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

2

OFFICE TOTAL: 21

Compacts

Aleutian Pribilof Islands Association Inc

920073013 00574 09/30/98

Association of Village Council Presidents

920064285 00322 12/31/98

Bois Forte Band of Chippewa

410954784 00554 09/30/97

Bristol Bay Native Association, Inc.

920041473 00290 09/30/98

Cabazon Band of Mission Indians

953061437 00618 06/30/97

Central Council of Tlingit & Haida Indian Tribes of Alaska

920036505 00275 12/31/98

Choctaw Nation of Oklahoma

730717979 00552 09/30/98

Confederated Tribes of Siletz Indians

930714057 00413 12/31/97

930714057 00458 12/31/98

Copper River Native Association

920041638 00308 09/30/98

Grand Traverse Band of Ottawa & Chippewa

382316072 00350 09/30/97

382316072 00477 09/30/98

Hoopa Valley Tribe

941477040 00500 09/30/98

Jamestown S'Klallam Tribe

910963298 00317 09/30/97

910963298 00452 09/30/98

Kawerak, Inc.

920047009 00626 12/31/98

Ketchikan Indian Corporation

926002696 00446 12/31/97

926002696 00561 12/31/98

Kickapoo Tribe of Oklahoma

731018494 00620 09/30/97

Leech Lake Reservation

411242052 00560 09/30/98

411242052 00621 09/30/97

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

3

Lower Elwha S' Klallam Tribe

910838085 00603 09/30/99

Lummi Indian Business Council

911004074 00408 12/31/98

Maniilaq

920041461 00307 09/30/98

Maniilaq Association

920041461 00604 09/30/99

Manzanita Band of Mission Indians

953126854 00381 12/31/98

Metlakatla Indian Community

920014579 00609 09/30/98

Mille Lacs Band of Chippewa Indians

411661577 00610 09/30/98

Modoc Tribe

731183375 00591 09/30/99

Muckleshoot Indian Reservation

910838426 00615 12/31/98

Native Village of Fort Yukon

920065685 00277 12/31/98

Oneida Tribe of Indians of Wisconsin

396081138 00484 09/30/99

Quinault Indian Nation

910760952 00537 09/30/99

Redding Rancheria

680076688 00495 12/31/97

680076688 00496 12/31/98

Salt River Pima-Maricopa Indian Community

860143787 00369 06/30/98

860143787 00488 06/30/98

860143787 00595 06/30/99

Shoalwater Bay Indian Tribe

910910266 00580 09/30/98

Skokomish Indian Tribe

910874463 00331 09/30/98

910874463 00349 09/30/97

Squaxin Island Tribe

910922254 00530 09/30/98

Swinomish Indian Tribal Community

910434170 00497 12/31/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

4

Tanana Chiefs Conference, Inc.

920040308 00280 09/30/98

920040308 00401 09/30/97

Tanana Native Village

920063172 00309 09/30/98

Wyandotte Tribe of Oklahoma

731029082 00611 09/30/98

Yakutat Native Association

920092584 00608 12/31/98

Yurok Tribe

680178020 00373 09/30/98

OFFICE TOTAL: 49

Eastern

Aroostook Band of Micmacs

010385395 00417 12/31/97

010385395 00472 12/31/98

Cherokee Boys Club, Inc.

560819154 00357 06/30/99

Chitimacha Tribe of Louisiana

720705406 00525 12/31/98

Coushatta Tribe of Louisiana

237339439 00341 12/31/98

Indian Island School

010502144 00582 06/30/98

Indian Township School

010502197 00581 06/30/98

Indian Township Tribal Government

010346598 00394 09/30/98

Jena Band of Choctaw Indians

721304485 00329 12/31/98

Mashantucket Pequot Tribal Nation

060995554 00328 09/30/98

060995554 00594 09/30/99

Miccosukee Corporation

591374440 00555 09/30/99

Mississippi Band of Choctaw Indians

640345731 00358 09/30/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

5

Mohegan Tribe of Indians

061259539	00311	09/30/98
061259539	00480	09/30/99
061259539	00493	09/30/97

Narragansett Indian Tribe Special Revenue

050402864	00517	12/31/97
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North American Indian Center of Boston

043132204	00420	06/30/98
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Oneida Indian Nation

161045299	00606	09/30/99
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Penobscot Indian Nation

010327623	00490	09/30/99
010327623	00584	09/30/98

Pleasant Point School

043291266	00583	06/30/98
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Poarch Band of Creek Indians

630705119	00423	12/31/98
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Seminole Tribe of Florida

591415030	00336	06/30/98
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Tunica Biloxi Tribe of Louisiana

720942856	00457	12/31/98
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United South & Eastern Tribes

591315904	00607	09/30/98
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Wampanoag Tribe of Gay Head (Aquinnah)

042549130	00612	09/30/98
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OFFICE TOTAL: 27

E. Oklahoma

Miami Tribe of Oklahoma

731029083	00569	09/30/98
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Osage Nation

730747002	00579	09/30/97
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Osage Tribe Federal Programs

731509406	00508	09/30/98
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Quapaw Tribe of Oklahoma

730946495	00432	09/30/98
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Seneca-Cayuga Tribe of Oklahoma

731015881	00586	09/30/98
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OFFICE TOTAL: 5

Great Plains

Cheyenne River Sioux Tribe

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

6

460217757 00371 09/30/98

Flandreau Santee Sioux Tribe

237000301 00343 12/31/97

Forst County Potawatomi Community

391225059 00419 09/30/98

Lower Brule Sioux Tribe

460222351 00278 09/30/98

Mni Sose Intertribal Water Rights Coalition

460421509 00289 12/31/98

Omaha Tribe of Nebraska

470459805 00418 09/30/97

Rosebud Sioux Tribe

460248724 00354 09/30/98

Sisseton-Wahpeton Sioux Tribe

460308226 00425 09/30/98

Spirit Lake Sioux Tribe

450314494 00482 09/30/99

Turtle Mountain Band of Chippewa Indians

450223071 00359 09/30/98

OFFICE TOTAL: 10

Navajo

Hozhoni Foundation

860255127 00281 06/30/97

860255127 00362 06/30/99

St. Michaels Assoc. for Spec. Ed, Inc

860224865 00502 09/30/98

OFFICE TOTAL: 3

OIEP

Alamo Navajo School Board, Inc.

850276764 00539 06/30/99

American Horse School

460398405 00342 06/30/99

460426933 00400 06/30/97

460426938 00491 06/30/98

Bahweting Anishnabe School

383270703 00353 06/30/99

Belcourt Public School District No. 7

450383691 00540 06/30/99

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

7

Black Mesa Community School Board

860357745 00352 06/30/99

Board of Regents SIPS

580235298 00515 12/31/98

Candeska Cikana Community College

450350756 00548 09/30/98

450350756 00549 09/30/99

Casa Blanco Community Schools

860824305 00568 06/30/98

Ch Ooshgai Community School

742852203 00562 06/30/98

Chief Leschi Schools

911597976 00410 06/30/98

Chilchinbeto Community School

860913521 00593 06/30/99

College of the Menominee Nation

391773613 00589 06/30/99

Crow Creek Tribal School

460343238 00494 06/30/98

Dibe Yazhe Habitiin Olta Inc.

850220890 00462 06/30/99

850220890 00463 06/30/98

Dull Knife Memorial College

810351900 00301 06/30/98

Enemy Swim Day School

460375463 00337 09/30/98

460375463 00559 06/30/99

Fort Berthold Community College

450322992 00379 09/30/97

Fort Peck Community College

810374399 00527 09/30/99

Four Winds Elementary School

450403081 00542 06/30/99

450403081 00599 06/30/98

Greasewood Springs Community School

860823088 00454 06/30/98

860823088 00573 06/30/99

Hopi Day School

860709203 00348 06/30/99

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

8

Hopi Junior/Senior High School

860796259 00356 06/30/99

Hotevilla Bacavi Community School

860359906 00378 06/30/98

860359906 00556 06/30/99

Lac Courte Oreilles Ojibwa Community College

391453493 00396 06/30/98

391453493 00516 06/30/99

Little Singer Community School Board

860352611 00388 06/30/98

Little Wound School Board

466040216 00479 06/30/98

466040216 00499 06/30/99

Local Indian Education, Inc.

460349116 00288 09/30/98

Mandaree Public School

456004955 00558 06/30/99

Marty Indian School Board, Inc.

460335375 00492 06/30/98

Navajo Preparatory School, Inc.

850395073 00384 06/30/99

Northern Cheyenne Tribal Schools

810332806 00512 06/30/98

Northwest Indian College

910905644 00426 06/30/98

910905644 00557 06/30/99

Oglala Lakota College

237135915 00596 09/30/99

Ojibwa Indian School, Inc.

450322309 00533 06/30/99

Pierre Indian Learning Center

460315553 00429 06/30/98

Pueblo of Laguna Department of Education

850402575 00628 06/30/98

Quileute Tribal School Board

911577460 00279 06/30/98

Ramah Navajo School Board, Inc.

850208375 00409 12/31/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

9

Salish Kootenai College, Inc.

810378823 00346 06/30/99

810378823 00509 06/30/98

Seba Dalkai Boarding School

860850748 00528 12/31/98

Second Mesa Day School

860826541 00460 06/30/99

Shiprock Alternative Schools, Inc

850275385 00383 06/30/99

Shonto Governing Board of Education

860827306 00304 06/30/98

Shoshone-Bannock School District #512

820464831 00430 06/30/98

820464831 00543 06/30/99

Sicangu Owayawa Oti (Rosebud Dormitory)

450450815 00355 06/30/99

Sicangu Oyate Ho Inc.

237116414 00274 06/30/98

St. Stephens Indian Education Association

237446316 00306 06/30/99

Standing Rock Community Grant School

450407044 00518 06/30/97

Stone Child College

810420650 00465 09/30/99

Theodore Roosevelt Boarding School

860721262 00476 06/30/98

Tiospa Zina Tribal School

460363648 00364 06/30/99

Tohatchi Special Education & Training Center

850240851 00624 12/31/99

Turtle Mountain Community College

450323401 00404 06/30/99

Wa He Lut Indian School

911164440 00625 06/30/99

White Shield School

456001063 00434 06/30/99

OFFICE TOTAL: 68

Mgmt & Admin

National Ironworkers Training Program, Inc.

520965461 00433 09/30/99

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

10

520965461 00436 09/30/98

OFFICE TOTAL: 2

Midwest

1854 Authority

411629806 00360 12/31/98

411629806 00592 12/31/99

Bad River Band of Lake Superior

391178897 00367 09/30/97

391178897 00577 09/30/98

Bay Mills Indian Community

381970365 00330 12/31/97

Great Lakes Indian Fish and Wildlife

391468447 00321 12/31/98

Great Lakes Inter-Tribal Council Inc.

391077479 00377 06/30/99

Hannahville Indian Community

382008182 00629 09/30/99

Ho-Chunk Nation

391140880 00361 06/30/98

Keweenaw Bay Indian Community

381743340 00297 09/30/98

381743340 00385 09/30/97

Lac Du Flambeau Band of Lake Superior Chippewa Indians

390817274 00551 09/30/99

Lac Vieux Desert Band of Lake Superior Chippewa

382629283 00504 12/31/98

Little Traverse Bay Band of Odawa Indians

383236295 00614 12/31/98

Menominee Indian Tribe of Wisconsin

391205576 00522 09/30/98

Menominee Tribal Enterprises

391218441 00326 06/30/98

391218441 00334 06/30/99

Minnesota Chippewa Tribe

410673588 00302 09/30/98

Pokagon Band of Potawatomi Indians

383278535 00630 09/30/98

Sac & Fox Tribe of the Mississippi

416053373 00467 09/30/99

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

11

Saginaw Chippewa Tribe of Michigan

386178758 00566 09/30/98

Shakopee Mdewakanton Sioux Community

410989737 00375 09/30/98

St. Croix Tribe

391210835 00507 09/30/98

OFFICE TOTAL: 23

Northwest

Burns-Paiute Tribe

930573054 00287 12/31/97

930573054 00293 12/31/98

Columbia River Inter-Tribal Fish Commission

930695227 00292 12/31/98

Confederated Tribes of the Chehalis Reservation

910887144 00393 12/31/98

Confederated Tribes of the Warm Springs Reservation

930383362 00601 12/31/98

Confederated Tribes of the Chehalis Reservation

910887144 00415 12/31/97

Coquille Indian Tribe

931073003 00325 12/31/98

Cow Creek Band of Umpqua Indians

942768535 00470 12/31/97

942768535 00471 12/31/98

Kalispel Tribe

910875018 00370 09/30/98

Nez Perce Tribe

820255928 00298 09/30/98

Northwest Indian Fisheries Commission

910930238 00619 09/30/97

Northwest Intertribal Court System

911112286 00285 09/30/97

911112286 00461 09/30/99

Point No Point Treaty Council

910963050 00327 12/31/98

Quileute Tribal Council

910761286 00283 09/30/97

910761286 00284 09/30/98

Samish Tribal Organization

910931896 00513 12/31/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

12

Sauk-Suiattle Indian Tribe

910961478 00340 12/31/98

Shoshone Bannock Tribes

820197554 00503 09/30/98

Stillaguamish

910920666 00389 09/30/99

Tulalip Tribes of Washington

910557816 00531 12/31/98

OFFICE TOTAL: 22

Pacific

Bishop Paiute Tribe

951905064 00291 12/31/98

Blue Lake Rancheria

680078113 00456 12/31/98

Dry Creek Rancheria

942422476 00411 12/31/98

Ft. Independence Indian Reservation

952919897 00294 12/31/98

Guidiville Band of Pomo Indians

680226522 00565 12/31/98

Hopland Band of Pomo Indians

942493063 00598 12/31/98

Indian Child Welfare Consortium

953514911 00422 06/30/98

953514911 00514 06/30/99

Lytton Band of Pomo Indians

680282186 00455 12/31/98

Mechoopda Indian Tribe of the Chico Rancheria

680226336 00374 12/31/98

Mesa Grande Band of Mission Indians

330557365 00295 12/31/98

Mooretown Rancheria

680152435 00386 12/31/98

North Fork Rancheria

770219567 00468 09/30/99

770219567 00588 09/30/98

Pauma Band of Mission Indians

953148188 00489 12/31/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

13

San Pasqual Band of Mission Indians

953469382 00395 12/31/98

Santa Ynez Band of Mission Indians

953008511 00485 09/30/97

Temecula Band of Luiseno Mission Indians

953859626 00616 09/30/98

Torres Martinez Desert Cahuilla Indians

953772517 00524 09/30/99

Tuolumne Band of Mewuk Indians

770121021 00363 09/30/98

OFFICE TOTAL: 20

Rocky Mtn

Assiniboine & Sioux Tribes

810292623 00286 09/30/97

Blackfeet Tribe

810212955 00600 09/30/98

Crow Tribe of Indians

810372588 00333 09/30/98

810372588 00399 09/30/97

Fort Belknap Indian Community

810216424 00380 09/30/98

Northern Cheyenne Tribe

810432358 00575 09/30/98

Shoshone & Arapaho Joint Business Council

830285273 00473 02/28/98

OFFICE TOTAL: 7

So. Plains

Apache Tribe of Oklahoma

730794322 00469 12/31/97

Caddo Indian Tribe of Oklahoma

730790605 00519 09/30/97

Cheyenne-Arapaho Tribes of Oklahoma

730710910 00486 12/31/97

Citizen Band Potawatomi Nation

730945447 00501 09/30/98

Comanche Indian Tribe

730978251 00536 09/30/99

Delaware Tribe of Western Oklahoma

730936550 00505 09/30/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

14

Fort Sill Apache Tribe

730990776 00447 12/31/98

Iowa Tribe of Oklahoma

730930652 00372 12/31/97

Kickapoo Traditional Tribe of Texas

742525045 00316 09/30/97

Otoe-Missouria Tribe of Indians

731144677 00414 12/31/97

Pawnee Nation of Oklahoma

730725058 00520 12/31/97

Prairie Band of Potawatomi Indians

480843973 00602 12/31/98

Sac and Fox Nation of Missouri

480859534 00481 09/30/99

OFFICE TOTAL: 13

Southwest

Pueblo De Cochiti

850216637 00571 12/31/98

Pueblo de San Ildefonso

850257748 00445 12/31/97

Pueblo of Laguna

850138325 00564 02/28/98

Pueblo of Pojoaque

850219423 00390 09/30/99

Ramah Navajo Chapter

850327424 00397 12/31/97

850327424 00475 12/31/98

San Felipe Pueblo

850210848 00365 12/21/98

850210848 00368 12/31/97

San Juan Pueblo

850228951 00487 12/31/98

Santo Domingo Tribe

850194331 00392 09/30/99

Ysleta Del Sur Pueblo

741851338 00428 12/31/98

OFFICE TOTAL: 11

Western

Battle Mountain Band

880196236 00523 09/30/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

15

Chemehuevi Indian Tribe

860252239 00459 12/31/98

Cocopah Indian Tribe

860255690 00320 12/31/97

Elko Band Council

880163776 00347 09/30/97

Fallon Paiute-Shoshone Tribe

880120723 00299 12/31/97

Fort McDowell Mohave-Apache Indian Tribes

860208930 00403 09/30/98

860208930 00412 09/30/97

Fort Mojave Indian Tribe

952380606 00300 09/30/97

Havasupai Tribe

860118596 00578 09/30/97

860118596 00597 09/30/98

Kiabab Band of Paiute

866052971 00498 12/31/98

Paiute Indian Tribe of Utah

870365095 00398 12/31/97

Pascua Yaqui Tribe of Arizona

860203228 00605 09/30/98

Pyramid Lake Paiute Tribe

880058154 00339 12/31/97

Quechan Indian Tribe

860211181 00319 12/31/97

Raindancer Youth Services

870532583 00282 12/31/97

Reno Sparks Indian Colony

886004349 00576 12/31/98

San Carlos Apache Tribe

860093307 00450 09/30/97

Southern Ute Community Action Program

840576978 00351 12/31/98

Summit Lake Paiute Tribe

942638038 00323 12/31/98

Temoak Tribe of Western Shoshone

880123608 00303 09/30/98

**SINGLE AUDITS RECEIVED BY THE CLEARINGHOUSE
DURING FISCAL YEAR**

06/02/00

16

The Hopi Tribe

860134082 00416 11/30/97

860134082 00478 11/30/98

Tohona Oodham Nation

860044545 00366 09/30/97

860044545 00376 09/30/98

Walker River Paiute Tribe

880139307 00451 12/31/98

Washoe Tribe of Nevada & California

880120754 00273 12/31/97

880120754 00587 12/31/98

Yavapai Prescott Indian Tribe

820300206 00617 12/31/97

Yavapai-Apache Nation

860210241 00448 12/31/98

Yerington Paiute Tribe

886005135 00324 12/31/98

OFFICE TOTAL: 31

Bureau Total: 312